MS-5

PDF 9/28/12 UFB = 411,640

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >	Town of Sutton, NH
Enter Calendar Reporting Year Here > (January 1 to December 31)	2011
Enter Optional Reporting Year Here >	n/a
(July 1 to June 30)	
DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?	No. Enter Yes or No in box above & see instructions.
	endar reporting year for this report in C7 (optional reporting year in cell C9).
In cell C12 enter yes if the municipality acc	counts for some expenditures as proprietary or capital project funds.
	State of New Hampshire Department of Revenue Administration Municipal Services Division
	P.O. Box 487
	Concord, NH 03302-0487
	Telephone: (603) 230-5090
Return Completed Report By	April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year
Date Signed:	SOVERNING BODY (SELECTMEN) (12412012 e examined the information contained in this report and to the best of my belief it is true, correct and complete.
Sattoral	
Under penalties of perjury, I declare that I have examined the inform than the city/town officials, this declaration is based on all information	PREPARER nation contained in this report and to the best of my belief it is true, correct and complete. (If prepared by a person other in of which the preparer has knowledge.)
Preparet (Please print or type)	Signature
The Mercier Group, pc	Paul J Mercier, Jr., cpa
Regular Office Hours	Email address
M-F; 8алт-5рлъ	I
	pmercler/01@comcast.net MUNICIPAL SERVICES DIVISION

RECEIVED

SEP 26 2012

NH DEPT OF REV ADMIN **MUNICIPAL SERVICES**

P.O. BOX 487, CONCORD, NH 03302-0487 (603)230-5090

MS-5

Rev. 04/12

4326-4329 Sewage Coll. & Disposal & Other

Town of Sutton, NH

		Reporting Year =	2011	OP FY Reporting Year =
. 1	2	3	4	5
		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#		Final MS-2	Explain Below	<u>Particular and the post of the control of the cont</u>
ABNIBRAY!	(রতস্থারায়াগ্রামাণ ক্রিট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্রাইন্ট্			
4130-4139	Executive	108,766		107,760
4140-4149	Election,Reg.& Vital Statistics	3,700	3,600	5,384
4150-4151	Financial Administration	87,636		86,535
4152	Property Assessment	11,000		10,733
4153	Legal Expense	18,000	4,450	22,540
4155-4159	Personnel Administration	102,811		101,639
4191-4193	Planning & Zoning	32,738		30,260
4194	General Government Buildings	29,542		22,997
4195	Cemeteries	14,000		9,660
4196	Insurance	61,614		56,431
4197	Advertising & Regional Assoc.	1,914		1,914
4199	Other General Government			
e PUJ	THE STATE OF THE S			
terrence .	Chewecultaion		and the second	
4210-4214	Police	336,453		317,854
4215-4219	Ambulance	44,750		44,651
4220-4229	Fire	55,305		54,439
4240-4249	Building Inspection	7,000		5,252
4290-4298	Emergency Management	1,300		1,320
4299	Other (Incl. Communications)	17,599		17,599
AIRPORT	VANAMON GENTAL TONAMAN			
	Chowed history		The state of the s	Season de la companya de la company
4301-4309	Airport Operations	-		
HIGHW	ANSI ASHIRTATION (AUG)			
	Chevacos III sales de la constanta de la const			Land Barbara and the second
4311	Administration	675,855		658,425
4312	Highways & Streets	132,000		198,632
4313	Bridges	3,000		13,720
4316	Street Lighting	9,400		9,317
4319	Other			
S 8	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			
	njewinilliajew			
4321	Administration	156,387		0
4323	Solid Waste Collection			
4324	Solid Waste Disposal	0		138,833
4325	Solid Waste Facility Clean-up	•		

	Explanation for "Other Authorizations" (Column 4)	:
Acct.#	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)	
4140	Withdrawal from expendable trust - Records Preservation	3600
4153	Withdrawal from expendable trust - Legal Fees	4450

	Timenous report of the Sauget	Reporting Year =	2011	OP FY Reporting Year =
1	2	3	4	5
		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#		Final MS-2	Explain Below	
	विकासीमा (वर्षा का संस्कृतिक मिन्नाक क			
	aliteraction librates as	لىرى يى <u>قىلىدى ئىرى ئىلىدى ئىلىدى ئىلىدى ئىلىد</u> ى ئىلىنىڭ ئىلىدى ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ ئىلىنىڭ	Carrier Million Mark Strategy (1991)	Name of the second of the seco
4331	Administration			
4332	Water Services			•
4335-4339	Water Treatment, Conserv.& Other	Bengeraturasi rationari, is existina me mais cristita	Kirk in makamanampaning biga as malambana at	Sales to a commence on the commence of the state of the sales of the s
	विधर्मनार्गकः			
	Admin, and Generation	hali talifar in principal and the second of the second	And the second s	
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs	7		
d said in	chewebi:Illibatova			
4411	Administration	2,400	The second state of the se	1,262
4414	Pest Control			7
4415-4419	Health Agencies & Hosp. & Other	7,032		5,031
	VALUE AND STATES		i i i i i i i i i i i i i i i i i i i	
4441-4442	show detail below to the same	18,896		46.620
4444	Administration & Direct Assist. Intergovernmental Welfare Pyrnts	10,090		16,628
	Vendor Payments & Other	W W W W W W W W W W W W W W W W W W W		
	UTURE A RECREATION OF SALES			
COMPANY OF THE PARK T	show detail below			
	Parks & Recreation	12,313		10,813
	Library	27,903		0
4583	Patriotic Purposes	1,000		811
4589	Other Culture & Recreation	8,500		. 0
TV T	€ONSERVATION.			
	tierz-CERecity	the second section is a second section of the	ent/v	
4611-4612	Admin.& Purch, of Nat. Resources	2,910		2,496
4619	Other Conservation			
	Redevelopment and Housing			
651-4659	Economic Development			
Section 1	णेबः इतिवास् राज् वान			Maria a sasara da ana ana ana ana ana
4711	Clickycht ((Gelfoy)	10 200	the second second second second second second	40.040
4711	Princ Long Term Bonds & Notes	18,288 23,083		18,612
4721	Interest-Long Term Bonds & Notes Int. on Tax Anticipation Notes	5,000		22,759 0
	Other Debt Service	. 1,000		0
	Content Delix Service	NORMARINE PORTO Harris and the resolution of a first store of the		

	Explanation for "Other Authorizations" (Column 4)
Acct.#	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

		Reporting Year =	2011	OP FY Reporting Year =
1	2	3	4	5
		Voted	Other	Actual
	EXPENDITURE	Appropriations	Authorizations*	Expenditures
Acct.#		Final MS-2	Explain Below	AND THE PERSON OF THE PERSON O
	ক্ষরক্রিট্রেক্টিপ্			A. A
	por englisher	والمستعددة والمستعددة والمستعددة	· · · · · · · · · · · · · · · · · · ·	Charles Complete and another second to the second of the second or second
4901	Land			
4902	Machinery, Vehicles & Equipment	25,000		21,818
4903	Buildings			7,377
4909	Improvements Other Than Bidgs.		12,762	12,357
¿1 -	toForedNC SERVICE (DESERTE			
	Mess of Fig. Bussy	<u></u>	was grand and the said	بالمراجع المتراجع والمستقيلة والمستقيلة والمتابعة
4912	To Special Revenue Fund	. 0		28,054
4913	To Capital Projects Fund			
4914	To Enterprise Fund			·
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	284,750		. 284,750
4916	To Expend,Trust Fund - not #4917			
4917	To Health Maint, Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	Rege Sub-Totals	A 44 A 4	12.00	$(\mathcal{G}_{i},\mathcal{G}_{i})$
	AnotalitocaliExpenditure SVb-rotals		的 。	
577,715	Will resemble seviet was	and the second of the second of		and a subject of the first of the second
4931	Taxes Assessed for County		766,703	766,703
4932	Taxes Assessed for Village Dist.			0
4933	Taxes Assessed for Local Educ.		2,760,261	2,760,261
4934	Taxes Assessed for State Educ.		631,221	631,221
4939	Payments to Other Governments			0
Less Propr	ietary Funds, Special Revenue Funds, or Capital Project Funds :	and the same	province of the first of the first	er en
	rotinska (stype NESSER va 1974 (p. 12)			
	Logic disease references	2,348,845	4,178,997	6,506,848

	Explanation for "Other Authorizations" (Column 4)				
Acct.#	(Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)				
4909	Emergency repairs - FEMA Disaster Assistance	1276			
•					

NH law requires all municipalities to gross appropriate. Full disclosure of those <u>appropriations and offsetting revenues</u> are required on this report.

Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure.

NOTE: See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

MS-5	Financial Report of the Budget - Town	the Budget - Town/City of		of Sutton, NH
	·		2011	Reporting Year
			n/a	Op FY Reporting Year
1	2	3	4	
		Estimated Revenues		

	3	r	n/a	Op FY Reporting Year
		Estimated Revenues	4	1
Acct.#	SOURCE OF REVENUE	Used to Set Tax Rate	Actual Revenues	
3110	Property Taxes (commitment less overlay)	أبلاء ويتنا فيتنازي المتار	5,803,035	
3120	Land Use Change Taxes - General Fund	··		ļ
3121	Land Use Change Taxes - Conservation Fund		3,000	!
3180	Resident Taxes			
3185	Timber Taxes	5,000	6,620	
3186	Payment in Lieu of Taxes			
3187	Excavation Tax (\$.02 cents per cu yd)	- · · · · - · · · ·	144	
3189	Other Taxes			
3190	Interest & Penalties on Delinquent Taxes	50,000	47,513	
The second secon	Inventory Penalties		VINETARE EVALUATION OF A PROPERTY OF A P	
	CALLED PERMITS & FEES			
3210	Business Licenses & Permits			
	Motor Vehicle Permit Fees	290,000	287,023	1
	Building Permits	2,500	2,740	
	Other Licenses, Permits & Fees	4,000	4,175	
and the Sale of the same of Land	From Federal Government			
443,448	A LANGE FROM STATE A LANGE A			
	Shared Revenues			
	Meals & Rooms Tax Distribution	82,055	82,055	
	Highway Block Grant	109,400	111,259	
3354	Water Pollution Grant			
3355	Housing & Community Development			
3356	State & Federal Forest Land Reimbursement	38	38	
3357	Flood Control Reimbursement			
3359	Other (Including Railroad Tax)		3,771	
-SUPPLY LETTER NUMBER OF	From Other Governments		12,762	
	OHARGES EOR SERVICES A	50.000		
3401-3406	Income from Departments	52,000	60,662	-
3409	Other Charges	25	0	
entreasure entre e	MISCELLANEOUS REVENDES 2008	205	-005	
	Sale of Municipal Property	385	395	
	Interest on Investments	4 225	592	
3503-3509	Other MINTERFUNDSORERATINGSTRANSFERSINGS	4,225	4,278	
3912				
-	From Special Revenue Funds			NOTE: NH law requires all municipalitie gross appropriate. Full disclosure of the
	From Capital Projects Funds			appropriations and offsetting revenues
· · · · · · · · · · · · · · · · · · ·	From Enterprise Funds			required on this report. Those revenues
	Sewer - (Offset) Water - (Offset)			accounted for in proprietary or other fun subtracted from this report for purposes
	Electric - (Offset)			general fund balance sheet disclosure.
	Airport - (Offset)			the municipality's audited financials for
	From Capital Reserve Funds	23,000	23,000	information on proprietary funds, specia revenue funds, or capital project funds.
	From Trust & Fiduciary Funds	2,863	10,913	see supplemental schedule on page 10
	Transfers from Conservation Fund	2,000	10,013	
5 / T C C 1	OTHER HIMMISTIC SOURCES			:
3934	Proceeds from Long Term Bonds & Notes	Baran da in a tradición de la calenda de	latera est subset a militaria e considerata con un inside de la manda e considerata de la considerata del considerata	1
Less Proprieta	ry Funds, Special Revenue Funds, or Capital Project		3,000	1
i laga attaba	Fünds	Bornell Branch (1997)		1
	ing ng awar mga mga mga Puanggal. Tanggalay	625,491	6,460,975	j

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City o		Town of Sutton, NH onal Reporting Year =	2011 n/a
M. Masairs	Agril 1		ifa ranak wasan
Cylical resets	((23))	((ō))	(c_j)
a. Cash and equi valents	1010	1,144,843	1,527,764
b. Investments	1030		· · · · · · · · · · · · · · · · · · ·
c. Restricted Assets			
d. Taxes receivable	1080	390,100	346,707
e. Tax liens receivable	1110	167,073	156,879
f. Accounts receivable	1150	-	51
g. Due from other governments	1260		
h. Due from other funds	1310		
i. Other current assets	1400		
j. Tax deeded property (subject to resale)	1670		
TANG ASSET		1,702,016	2,031,401
El Carlo Bara de La Reportada por especial de la composição de la composição de la composição de la composição	ranki r	en in territoria. Aprilipation of Arthur Inches to the	
Quarte interest			
a. Warrants and accounts payable	2020	11,537	8,604
b. Compensated abs ences payable	2030	·	
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	840,862	1,247,853
f. Due to other funds	2080	91	1,291
g. Deferred revenue	2220	280,000	250,000
h. Notes payable - Current	2230		
I. Bonds payable - Current	2250		
j. Other payables	2270		
the second operation of the filter of the		1,132,490	1,507,748
Pithije zlosut) g			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460	180,409	112,013
d. Assigned Fund Bal ance	2490		
e. Unassigned Fund Balanc e	2530	389,117	411,640
		569,526	523,653
The first community of the second control of		1,702,016	2,031,401

Note, soperexistres compliana inchung balance dilasahicatione have bitangab «Seetabidal-edit une catence de spjanation

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund.

See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)					
(A. GENE	xaliandosaraza estericiae camonora	es produces		,	Significant and a significant contractions and a	The same of the sa
	Total Revenues From Page 5		6,46	0,975		
	Less Expenditures From Page 4		6,50	6,848		
	Increase (decrease)		(4	15873)	K	
	Ending Fund Equity From Balance Sheet		52	3,653		s should be ual
	Less Beginning Fund Equity From Balance Sheet		56	9,526		1
	Increase (decrease)		(4	15873)		
B RECO	ਸ਼ਗ਼ਖ਼ਲ਼ਸ਼ਗ਼ਸ਼ਗ਼ਸ਼ਫ਼ਜ਼ਫ਼ਗ਼ਸ਼ਗ਼ਸ਼ਜ਼ਫ਼ਫ਼ਖ਼ਲ਼ਗ਼ਖ਼ਸ਼ਲ਼ੑੑੑੑਖ਼ਫ਼ਫ਼ਖ਼੶੶ਫ਼ਲ਼ਲ਼ ੑ	100	25 (1840 (18) 24 (1111 (1111)		Appropries	
	district liability at beg, of year (From balance sheet Acct # 2075, column b) School district assessment for current year				840,862 3,391,482	1
	LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)				4,232,344	
4. SUBTE	RACT: Payments made to school district			<	2,984,491	>
	(To balance sheet Acct # 2075, column c)		OB	,5	1,247,853	
6. (1=60	NGIEIPANTONKOT, IZAXZANTIIGIEZATTONENOTEESS.	00m		v y	Ami-Mai	20.0
	erm (TANS) debt at beginning of year	\$				
2. ADD: N	New issues during current year					
3. SUBTE	RACT: Issues retired during current year	<				>
4. Short-t	erm (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)					
SAM	PLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPAL	_IT	Y'S A	CTU	AL FIGU	RES

OPTIONAL RECONCILIATION (to assist in balance sheet preparation)						
		de antre				
Y USE OF OVERWAY (VALUE) WATER FOR UNCOUNTED WESTARY DELICITED.	5.A	jenos.	F(9)	Postowi		DVALST.
		(a)		(b)		(c)
Overlay/Altowance for Uncollectibles/Abatements (Beginning of year) *						
2. SUBTRACT: Abatements made (From pgs. 2-3 of tax collector's report)	L					
3. SUBTRACT: Discounts (From pg. 2 of tax collector's report)						
4. SUBTRACT: Refunds (Cash abatements - from treasurer or bookkeeper)				٠.	I	
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR " (These amounts should be carried down to Section , line2)	Ι,	1		1		
6. Excess of estimate (Add to revenue on page 5)		-		_		
*Use overlay amount from tax rate for column (a) and use last year's balance of line 5, Allowance for abatements for column b (see your form from last year).						
**The amount in column c will go into line 1(b) for next year's worksheet.]]		
NONENHERERAMENTON	Na eller	Versi 1, 5 (0) 100	/∆(ar: 10 (0)		
ราง (โล้วตกคราย Pipolitic veolle เป็นกับเอาจาก) >		ijakes:		Nens	10) JALG
		(a)		(b)		(c)
1. Uncollected, end of year						
SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Section A above, line 5)	J	·	_	<u> </u>	\downarrow	
3. Receivable, end of year (To Balance Sheet Acct.#1080 and 1110, column c)				-		

^{**}SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES**

MS-5 Financial Report of the Budget Town of Sutton, NH

GNORITZATIONOTATONGATERMIDIEBIT (MG	GEERM DEBT		proprietary and capital project funds	ect funds gar					
					,				
						Bonds o/s	Bonds	Bonds	Bonds o/s
	Original		Annual	Interest	Date of final	at beginning	issued this	retired this	at end of
Description	obligation	Purpose	instalfment	rate	payment	of year	year	year	year
(a)	3	ິນ ~	5	9	_ 6	9	3	e	6
(a) Johnsv Facility	200 000	٠	various	3.33%	Dec-35	\$ 700,000	46	\$ 18.288	\$ 681,712
acing.									
									'
									1
									'
									'
									•
					-				
									,
									4
TOTAL	\$ 700,000			7.		\$ 700,000	*	\$ 18,288	\$ 681,712

Supplemental Page Revolving Funds and Conservation Funds

Please provide information regarding revenues, expenditures, and outstanding balances for Conservation Fund and each revolving fund under RSA 31:95-d.

Revenues	Expenditures	Balance Remaining in Fund
3,160	50,000	75,795
	•	
		· ·
,		
·		
- 		
		-
	Revenues 3,160	